

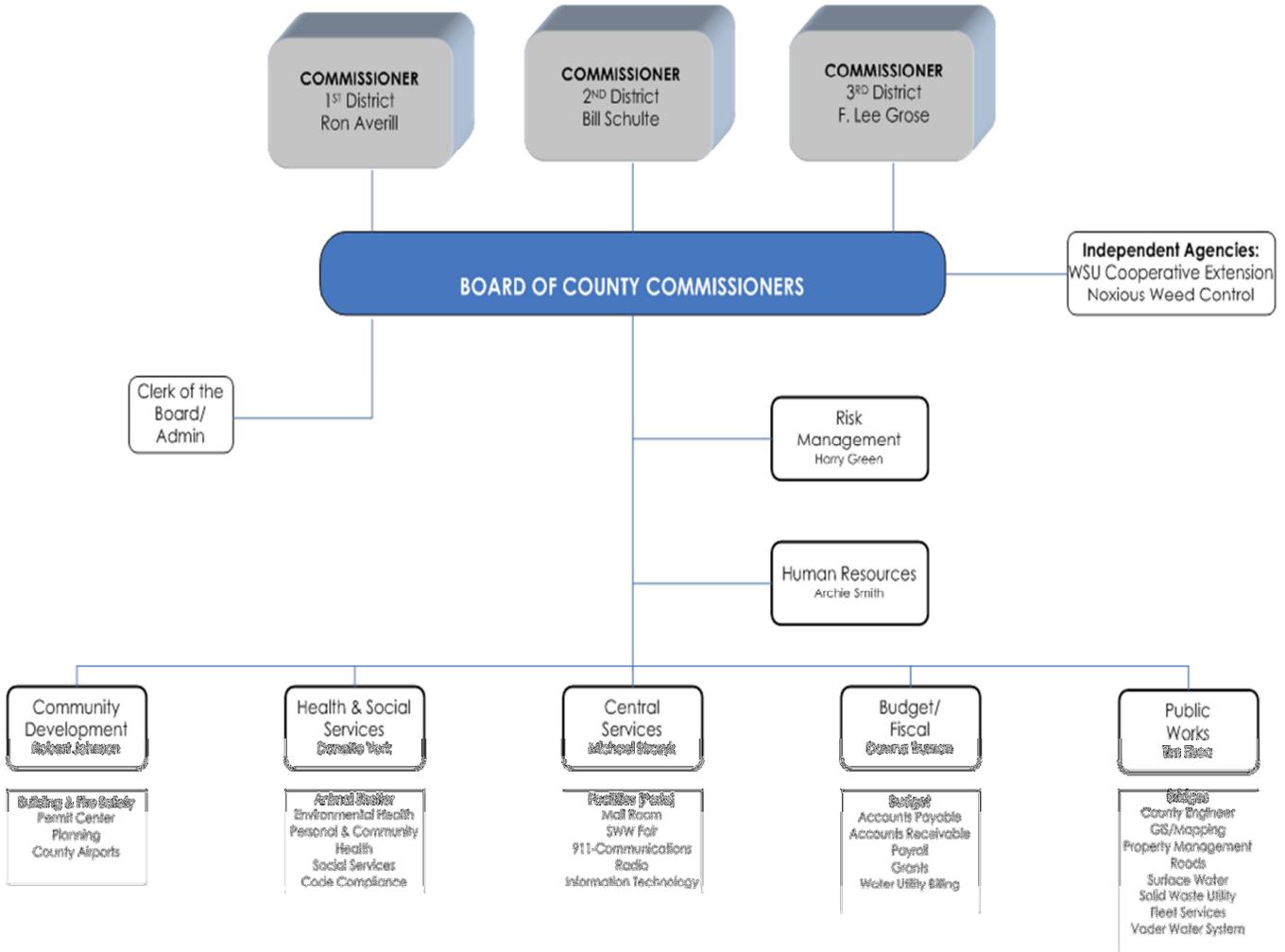


REVENUES & EXPENDITURES BY OFFICE & DEPARTMENT

Note ~ 2010 Revenue and expenditure shown are as of 2/23/11.

Commissioners

General Fund, Dept. No. 101



The Board of County Commissioners is the General Legislative Authority for the County and, as such, approves the annual appropriations for all county functions. The Board also has quasi-judicial duties as the appeals body for some actions relating to the regulation of property division and land development.

The Board of County Commissioners consists of three residents of the County, one from each of the three commissioner districts. Each member of the Board is elected by the public for a four (4) year term. To maintain continuity of county business and experience, the terms of office are staggered, so that either one or two of the offices are subject to election every two years. The Board meets regularly at 10:00 am on Monday of each week at the County Courthouse. Special meetings may be called by the board at times and places deemed necessary. Meetings are open to the public, consistent with the open meeting law, and a record is made of all proceedings.

Staffing Summary

	2008 FTE	2009 FTE	2010 FTE	2011 FTE
Commissioners	3	3	3	3
Board Administrative Coordinator	1	1	1	0
Clerk of the Board	0	1	1	1
Administrative Assistant	1	1	1	1
TOTAL	5	6	6	5



REVENUES

GENERAL		2008	2009	2010	2011	Chg.	%
BARS #	Description	Actual	Actual	Est. Actual	Adopted	10 to 11	Change
360	Miscellaneous	468,397	467,597	614,839	614,550	-289	0.0%
Total		468,397	467,597	614,839	614,550	-289	0.0%
TOTAL REVENUES		468,397	467,597	614,839	614,550	-289	0.0%

EXPENDITURES

ADMINISTRATION		2008	2009	2010	2011	Chg.	%
BARS #	Object Description	Actual	Actual	Est. Actual	Adopted	10 to 11	Change
511.60	10 Salaries & Wages	326,599	381,208	369,546	322,627	-46,919	-12.7%
	11-12 Extra Help/Overtime	0	0	19,032	0	-19,032	-100.0%
	20 Payroll Benefits	93,634	109,466	89,055	99,575	10,520	11.8%
	30 Supplies	6,724	8,805	4,178	5,000	822	19.7%
	40 Other Services/Charges	90,737	88,063	23,992	39,650	15,658	65.3%
	50 Intergovernmental	286	140	601	350	-251	-41.8%
	90 Interfund Payments	91,136	93,354	63,089	60,184	-2,905	-4.6%
Total		609,115	681,036	569,493	527,386	-42,107	-7.4%
TOTAL EXPENDITURES		609,115	681,036	569,493	527,386	-42,107	-7.4%

Board of Equalization

General Fund, Dept. No. 105

The Board of Equalization hears petitions from aggrieved landowners pertaining to the assessment of their property so that it shall be recorded on the Assessor's list at true and fair value. The Board also approves corrections to the Treasurer's and Assessor's tax rolls and property assessments, respectively.

Disability Board

General Fund, Dept. No. 116

The Disability Board consists of five members; one member from the Board of County Commissioners, one member from cities and towns, one member from law enforcement, one member from firefighters, and one member at large appointed by the Board. This Board handles matters pertaining to Law Enforcement Officers and Firefighters plan 1 (LEOFF I) medical and disability claims.

WACO / WSAC

General Fund, Dept. No. 118

Represents the County's annual dues to Washington Association of County Officials and the Washington State Association of Counties.

Boundary Review Board

General Fund, Dept. No. 122

The Boundary Review Board reviews, upon request, and makes decisions concerning boundary changes, including annexation, specific water sewer extensions, incorporations, dissolutions and disincorporation's of jurisdictions and creations, partial mergers and consolidations of special purpose districts.

Air Pollution

General Fund, Dept. No. 303

Represents the County's annual contribution to the Southwest Clean Air Agency.

Economic Development

General Fund, Dept. No. 501

Represents the county's contributions to the local Economic Development Council.

EXPENDITURES

BOARD OF EQUALIZATION			2008	2009	2010	2011	Chg.	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	10 to 11	Change
514.24	10	Salaries & Wages	6,217	9,375	8,100	8,000	-100	-1.2%
	20	Payroll Benefits	761	946	932	1,012	80	8.6%
	30	Supplies	98	102	200	100	-100	-50.0%
	40	Other Services/Charges	3,830	4,966	4,761	3,400	-1,361	-28.6%
	90	Interfund Payments	972	1,875	1,237	891	-346	-27.9%
TOTAL EXPENDITURES			11,878	17,264	15,229	13,403	-1,826	-12.0%

DISABILITY BOARD			2008	2009	2010	2011	Chg.	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	10 to 11	Change
516.20	30	Supplies	67	0	0	0	0	0.0%
	40	Other Services & Charges	110	809	1,733	1,700	-33	-1.9%
	90	Interfund Payments	87	0	0	0	0	0.0%
TOTAL EXPENDITURES			264	809	1,733	1,700	-33	-1.9%

WACO/WASC			2008	2009	2010	2011	Chg.	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	10 to 11	Change
519.90	40	Other Services & Charges	23,514	24,237	24,342	22,750	-1,592	-6.5%
TOTAL EXPENDITURES			23,514	24,237	24,342	22,750	-1,592	-6.5%

BOUNDARY REVIEW BOARD			2008	2009	2010	2011	Chg.	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	10 to 11	Change
514.24	10	Salaries & Wages	1,300	900	700	1,500	800	114.3%
	20	Payroll Benefits	325	177	210	303	93	44.4%
	30	Supplies	0	0	0	100	100	0.0%
	40	Other Services/Charges	2,014	100	235	1,800	1,565	666.0%
	90	Interfund Payments	2,314	301	773	846	73	9.4%
TOTAL EXPENDITURES			5,953	1,477	1,918	4,549	2,631	137.2%

AIR POLLUTION			2008	2009	2010	2011	Chg.	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	10 to 11	Change
531.70	50	Intergovernmental	14,159	14,424	14,620	14,584	-36	-0.2%
TOTAL EXPENDITURES			14,159	14,424	14,620	14,584	-36	-0.2%

ECONOMIC DEVELOPMENT			2008	2009	2010	2011	Chg.	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	10 to 11	Change
558.20	40	Other Services & Charges	18,000	18,000	0	0	0	0.0%
TOTAL EXPENDITURES			18,000	18,000	0	0	0	0.0%

Flood Control Zone District Special Revenue Fund, No. 125

The Flood Control Fund was established to provide for protection from flood, storm, drainage, or surplus waters.



REVENUES

BARS #	GENERAL Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
	Beginning Fund Balance	484,782	383,612	1	72,568	72,567	0.0%
390	Other Financing Sources	0	35,584	72,567	0	-72,567	-100.0%
	Total	0	35,584	72,567	0	-72,567	-100.0%
	TOTAL REVENUES & BEGINNING FUND BALANCE	484,782	419,196	72,568	72,568	0	0.0%

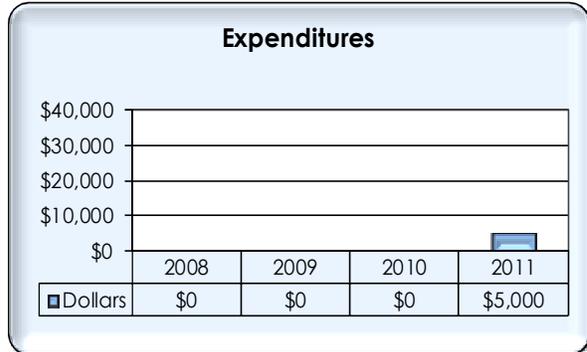
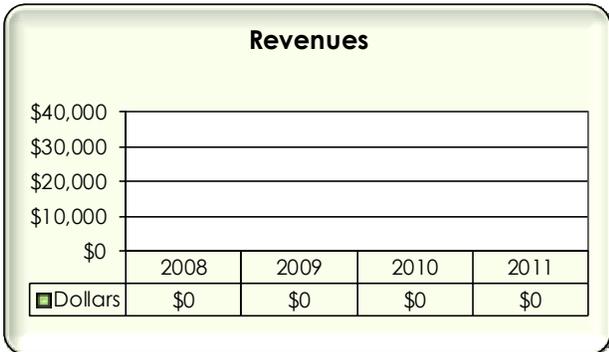
EXPENDITURES

BARS #	Object Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
	Ending Fund Balance	383,612	1	72,568	67,568	-5,000	-6.9%
531.30	30 Supplies	0	0	0	0	0	0.0%
	40 Other Services & Charges	101,170	24,113	0	5,000	5,000	0.0%
	50 Intergovernmental	0	82	0	0	0	0.0%
594.38	60 Capital Outlay	0	395,000	0	0	0	0.0%
531.30	90 Interfund	0	0	0	0	0	0.0%
	Total	101,170	419,195	0	5,000	5,000	0.0%
	TOTAL EXPENDITURES & ENDING FUND BALANCE	484,782	419,196	72,568	72,568	0	0.0%

Cowlitz River Basin Subzone

Special Revenue Fund, No. 126

RCW 86.15.020 states that the board may initiate, by affirmative vote of a majority of the board, the creation of a zone or additional zones within the county, and without reference to an existing zone or zones, for the purpose of undertaking, operating, or maintaining flood control projects or storm water control projects or groups of projects that are of special benefit to specified areas of the county.



REVENUES

BARS #	GENERAL Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
	Beginning Fund Balance	0	0	5,000	5,000	0	0.0%
390	Other Financing Sources	0	0	0	0	0	0.0%
	Total	0	0	0	0	0	0.0%
	TOTAL REVENUES & BEGINNING FUND BALANCE	0	0	5,000	5,000	0	0.0%

EXPENDITURES

BARS #	Object Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
	Ending Fund Balance	0	0	5,000	0	-5,000	0.0%
531.30	40 Other Services & Charges	0	0	0	5,000	5,000	0.0%
	Total	0	0	0	5,000	5,000	0.0%
	TOTAL EXPENDITURES & ENDING FUND BALANCE	0	0	5,000	5,000	0	0.0%

Public Defense/Trial Court Improvement

General Fund, Dept. No. 114

The Public Defense/Trial Court Improvement Dept. was created in 2008 for the purpose of tracking Indigent Defense expenditures in the County. The Division was moved from the Courts, Prosecuting Attorney and Juvenile detention to oversight by the BOCC in 2008.



REVENUES

BARS #	GENERAL Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
330	Intergovernmental	139,341	141,453	134,111	142,000	7,889	5.9%
350	Fines & Forfeits	0	115,683	110,429	117,000	6,571	6.0%
360	Miscellaneous	4,382	2,248	682	1,000	318	46.7%
Total		143,723	259,384	245,222	260,000	14,778	6.0%
TOTAL REVENUES		143,723	259,384	245,222	260,000	14,778	6.0%

EXPENDITURES

BARS #	Object Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
512.81	40 Other Services/Charges	71,240	91,025	99,300	99,300	0	0.00%
Total		71,240	91,025	99,300	99,300	0	0.00%

BARS #	Object Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
512.21, 40	30 Supplies	0	4,382	17,878	0	-17,878	-100.00%
594.12	60 Capital	0	0	51,579	0	-51,579	-100.00%
512.81	40 Other Services/Charges	1,890	0	0	30,000	30,000	0.00%
512.40	90 Interfund Payments	0	0	3,125	0	-3,125	-100.00%
Total		1,890	4,382	72,582	30,000	-39,457	-54.36%

BARS #	Object Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
512.81	40 Other Services/Charges	964,315	1,244,960	1,280,647	1,636,107	355,460	27.76%
Total		964,315	1,244,960	1,280,647	1,636,107	355,460	27.76%

TOTAL EXPENDITURES		1,037,445	1,340,367	1,452,529	1,765,407	312,878	21.5%
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Senior Facilities

General Fund, Dept. No. 521

The Senior Facilities Dept. was created during the 2010 budget process. The County no longer contracts to provide Senior Services and Senior Transportation to Lewis County residents. An outside agency has taken over the contracts to provide these services. The Senior Centers are still owned by the County. This department tracks the rent paid from an outside agency for the facilities and also tracks the County's contribution to an outside agency in support of the senior programs.



REVENUES

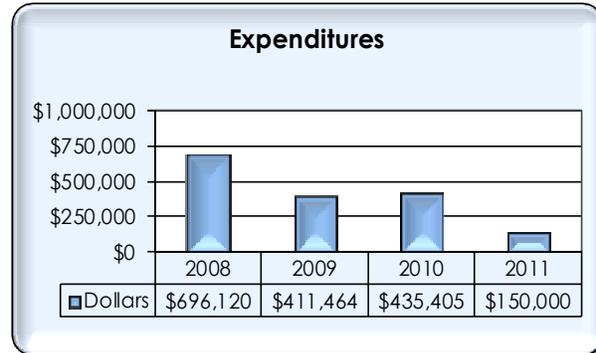
GENERAL		2008	2009	2010	2011	Chg.	%
BARS #	Description	Actual	Actual	Est. Actual	Adopted	10 to 11	Change
360	Miscellaneous	0	0	132,648	132,648	0	0.0%
390	Other Financing Sources	0	0	7,845	0	-7,845	-100.0%
Total		0	0	140,493	132,648	-7,845	0.0%
TOTAL REVENUES		0	0	140,493	132,648	-7,845	0.0%

EXPENDITURES

GENERAL			2008	2009	2010	2011	Chg.	%
BARS #	Object	Description	Actual	Actual	Est. Actual	Adopted	10 to 11	Change
518.30	30	Supplies	0	0	14,171	600	-13,571	-95.8%
555.10	40	Other Services/Charges	0	0	184,725	116,600	-68,125	-36.9%
518.30	50	Intergovernmental	0	0	112	500	388	0.0%
	90	Interfund Payments	0	0	14,165	15,250	1,085	7.7%
Total			0	0	213,173	132,950	-80,223	0.0%
TOTAL EXPENDITURES			0	0	213,173	132,950	-80,223	0.0%

Forest Counties Special Revenue Fund, No. 123

This fund accounts for certain Federal Forest monies under the Secure Rural Schools and Community Self-Determination Act of 2000. The purpose of this Act is to restore stability and predictability of annual payments to states and counties containing National Forest System lands. Title III under this Act provides three categories of forest related uses under which counties can approve and fund projects.



REVENUES

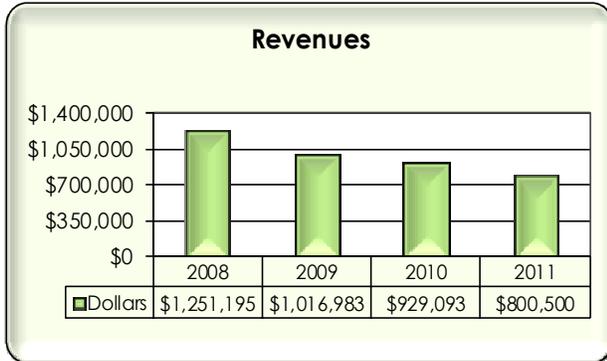
BARS #	GENERAL Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
	Beginning Fund Balance	1,182,700	686,434	454,346	179,979	-274,367	-60.4%
330	Intergovernmental	199,855	179,376	161,038	160,000	-1,038	-0.6%
	Total	199,855	179,376	161,038	160,000	-1,038	-0.6%
	TOTAL REVENUES & BEGINNING FUND BALANCE	1,382,555	865,810	615,384	339,979	-275,405	-44.8%

EXPENDITURES

BARS #	Object	GENERAL Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
		Ending Fund Balance	686,434	454,346	179,979	189,979	10,000	5.6%
521,571	40	Other Services & Charges	605,761	409,238	182,847	150,000	-32,847	-18.0%
	50	Intergovernmental	0	0	47,569	0	-47,569	-100.0%
597.00	00	Non Classified	90,360	2,226	204,988	0	-204,988	-100.0%
		Total	696,120	411,464	435,405	150,000	-285,405	-65.5%
		TOTAL EXPENDITURES & ENDING FUND BALANCE	1,382,555	865,810	615,384	339,979	-275,405	-44.8%

Distressed Counties Special Revenue Fund, No. 130

This fund provides for the tracking of the sales and use tax authorized for distressed counties as prescribed by RCW 82.14.370. These funds are to be used solely for the purpose of financing public facilities in rural counties, as provided in the County's Economic Development Plan.



REVENUES

BARS #	GENERAL Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
	Beginning Fund Balance	3,013,179	3,653,155	4,009,968	3,479,711	-530,256	-13.2%
310	Taxes	1,224,237	1,010,663	921,193	800,000	-121,193	-13.2%
360	Miscellaneous	26,957	6,320	7,900	500	-7,400	-93.7%
	Total	1,251,195	1,016,983	929,093	800,500	-128,593	-13.8%
	TOTAL REVENUES & BEGINNING FUND BALANCE	4,264,374	4,670,138	4,939,061	4,280,211	-658,850	-13.3%

EXPENDITURES

BARS #	Object Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
	Ending Fund Balance	3,653,155	4,009,968	3,479,711	3,475,211	-4,500	-0.1%
559.30	40 Other Services/Charges	611,218	660,171	318,921	805,000	486,079	152.4%
	50 Intergovernmental	0	0	1,055,429	0	-1,055,429	-100.0%
597.00	00 Non Classified	0	0	85,000	0	-85,000	-100.0%
	Total	611,218	660,171	1,459,350	805,000	-654,350	-44.8%
	TOTAL EXPENDITURES & ENDING FUND BALANCE	4,264,374	4,670,138	4,939,061	4,280,211	-658,850	-13.3%

Stadium Fund

Special Revenue Fund, No. 198

This fund represents local Hotel and Motel tax monies that are legally restricted to be used for promotion of tourism within the County.



REVENUES

BARS #	GENERAL Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
	Beginning Fund Balance	187,257	233,576	327,560	364,231	36,671	11.2%
310	Taxes	222,890	298,053	269,665	200,000	-69,665	-25.8%
360	Miscellaneous	5,607	1,862	685	200	-485	-70.8%
	Total	228,497	299,915	270,350	200,200	-70,150	-25.9%
	TOTAL REVENUES & BEGINNING FUND BALANCE	415,754	533,491	597,910	564,431	-33,479	-5.6%

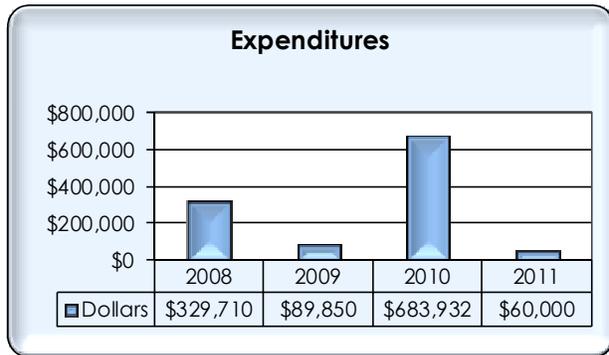
EXPENDITURES

BARS #	Object	GENERAL Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
		Ending Fund Balance	233,576	327,560	364,231	274,745	-89,486	-24.6%
557.30	40	Other Services & Charges	155,426	173,592	192,544	261,450	68,906	35.8%
	50	Intergovernmental	0	0	3,464	3,500	36	1.0%
	90	Interfund Payments	10,752	16,339	21,671	8,736	-12,935	-59.7%
597.00	00	Non Classified	16,000	16,000	16,000	16,000	0	0.0%
		Total	182,178	205,931	233,679	289,686	56,007	24.0%
		TOTAL EXPENDITURES & ENDING FUND BALANCE	415,754	533,491	597,910	564,431	-33,479	-5.6%

Community Development Block Grant Special Revenue Fund, No. 140

This fund was established for projects that Lewis County has applied for on behalf of a sub-recipient. These projects are approved by the Board, and must promote general health, safety and welfare within Lewis County.

LCWD#1 was successful in obtaining a Community Development Block Grant (CDBG) as administered by the State Department of Community, Trade and Economic Development in December 2007 for \$700,000. The agreement was supplemented in February 2010 to \$900,000. This phase of improvements, known as Phase 2, consists of a new well, transmission line, booster pump station, and chlorination system. Construction began in May 2010 and was considered substantially completed in August 2010.



REVENUES

BARS #	GENERAL Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
	Beginning Fund Balance	0	0	0	0	0	88.9%
330	Intergovernmental	329,710	89,850	683,932	60,000	-623,932	-91.2%
	Total	329,710	89,850	683,932	60,000	-623,932	-91.2%
	TOTAL REVENUES & BEGINNING FUND BALANCE	329,710	89,850	683,932	60,000	-623,932	-91.2%

EXPENDITURES

BARS #	Object	GENERAL Description	2008 Actual	2009 Actual	2010 Est. Actual	2011 Adopted	Chg. 10 to 11	% Change
		Ending Fund Balance	0	0	0	0	0	0.0%
534.90	40	Other Services/Charges	329,710	89,850	18,579	60,000	41,421	222.9%
	50	Intergovernmental	0	0	665,353	0	-665,353	-100.0%
		Total	329,710	89,850	683,932	60,000	-623,932	-91.2%
		TOTAL EXPENDITURES & ENDING FUND BALANCE	329,710	89,850	683,932	60,000	-623,932	-91.2%